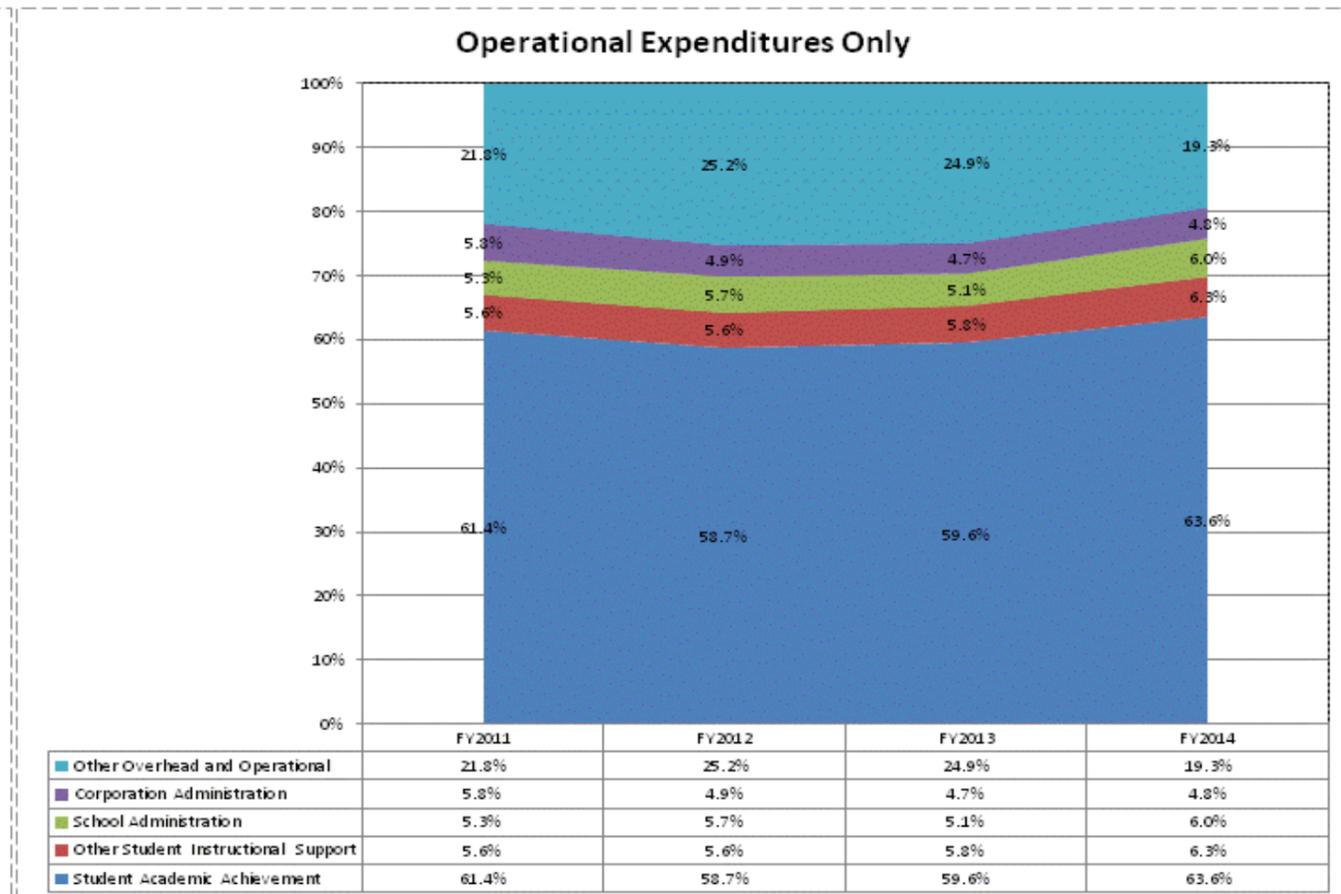
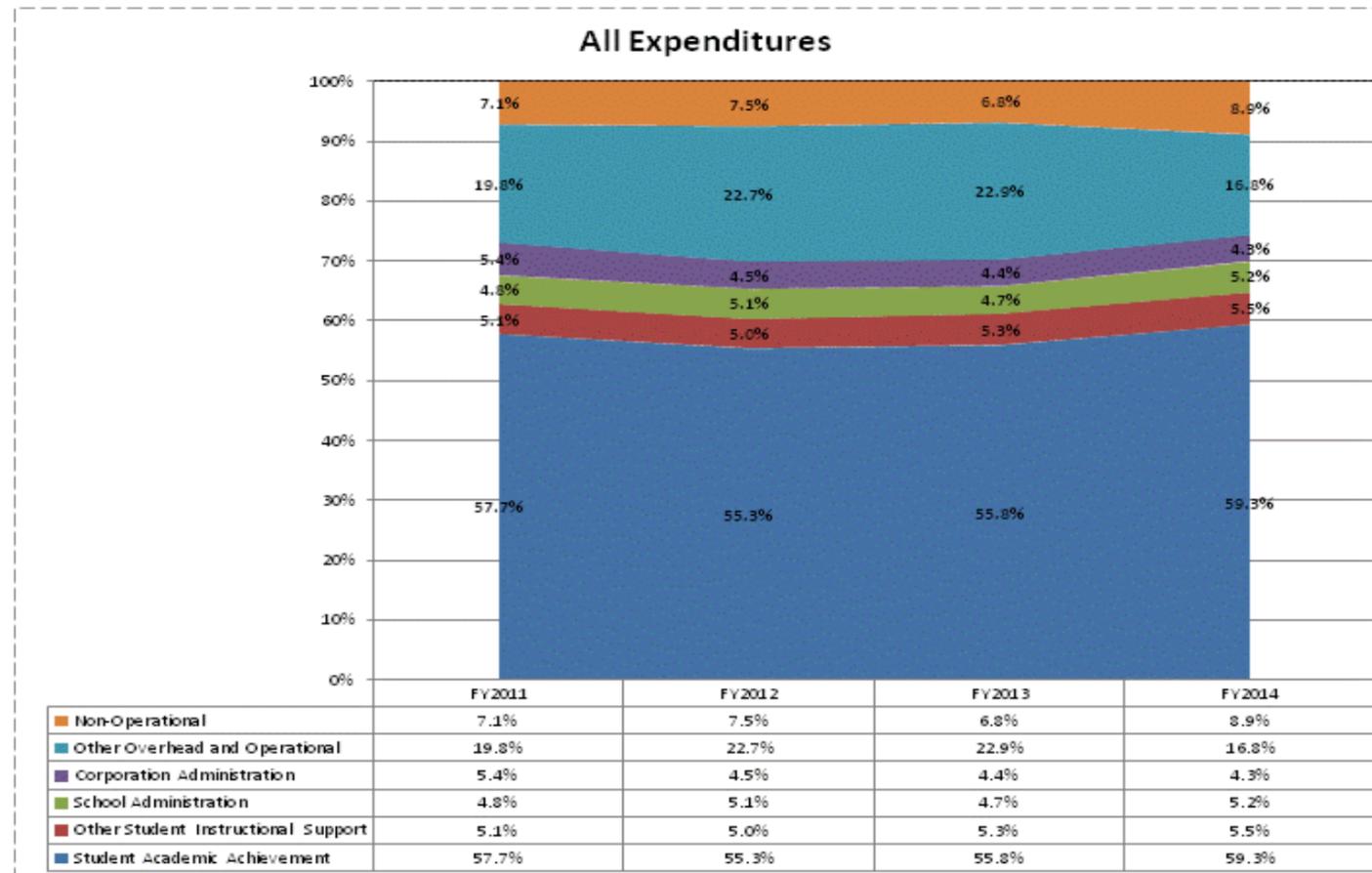


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Gary Community School Corp (4690)**

Gary Community School Corp (4690)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
	Student Academic Achievement	\$102,665,653	52.1%	\$97,040,063	55.2%	\$65,825,766	55.8%	\$63,172,384
Student Instructional Support	\$18,594,537	9.4%	\$18,851,493	10.7%	\$11,804,776	10.0%	\$11,364,607	10.7%
Overhead and Operational Nonoperational	\$54,799,322	27.8%	\$48,302,559	27.5%	\$32,185,713	27.3%	\$22,546,814	21.2%
Nonoperational	\$21,080,303	10.7%	\$11,613,351	6.6%	\$8,053,130	6.8%	\$9,434,405	8.9%
<b>Grand Total</b>	<b>\$197,139,814</b>		<b>\$175,807,466</b>		<b>\$117,869,385</b>		<b>\$106,518,210</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	61.5%	65.9%	65.9%	70.0%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Gary Community School Corp (4690)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$91,354	\$509,249	\$538,576	\$530,645	481%	4%	-1%
11100 Regular Programs; Elementary	\$27,145,515	\$34,190,148	\$25,243,779	\$25,423,088	-6%	-26%	1%
11200 Regular Programs; Middle/Junior High	\$6,065,066	\$7,526,494	\$3,251,598	\$3,040,790	-50%	-60%	-6%
11300 Regular Programs; High School	\$13,531,726	\$18,587,152	\$13,793,955	\$13,404,665	-1%	-28%	-3%
11430 Vocational Education; Distributive Education	\$196,295	\$110,724	\$131,537	\$84,584	-57%	-24%	-36%
11440 Vocational Education; Health Occupations	\$119,996	\$167,049	\$162,979	\$108,323	-10%	-35%	-34%
11450 Vocational Education; Consumer and Homemaking	\$181,494	\$117,826	\$92,307	\$88,917	-51%	-25%	-4%
11460 Vocational Education; Occupational Home Economics	\$36,179	\$58,295	\$60,084	\$59,940	66%	3%	0%
11470 Vocational Education; Business Education	\$69,832	\$84,776	\$88,821	\$2,963	-96%	-97%	-97%
11480 Vocational Education; Industrial Education A	\$657,440	\$1,091,226	\$905,702	\$1,064,359	62%	-2%	18%
11510 Vocational Education; Cooperative Education	\$22,648	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$743,681	\$895,527	\$451,107	\$513,631	-31%	-43%	14%
12150 Gifted And Talented; High Ability Student Programs	\$64,975	\$133,697	\$50,744	\$28,393	-56%	-79%	-44%
12210 Mental Disabilities; Mild Mental Disabilities	\$3,318,451	\$4,794,678	\$2,994,711	\$2,246,187	-32%	-53%	-25%
12220 Mental Disabilities; Moderate Mental Disabilities	\$1,647,557	\$1,836,867	\$1,529,764	\$1,605,055	-3%	-13%	5%
12230 Mental Disabilities; Severe Mental Disabilities	\$259,061	\$808,776	\$224,365	\$219,688	-15%	-73%	-2%
12310 Physical Impairment; Orthopedic Impairment	\$3,163,695	\$106,291	\$105,783	\$113,955	-96%	7%	8%
12320 Physical Impairment; Multiple Disabilities	\$63,056	\$4,312	\$4,458	\$4,957	-92%	15%	11%
12330 Physical Impairment; Visual Impairment	\$266,958	\$406,528	\$489,367	\$323,233	21%	-20%	-34%
12340 Physical Impairment; Hearing Impairment	\$183,995	\$235,497	\$217,521	\$150,350	-18%	-36%	-31%
12350 Physical Impairment; Homebound	\$300,610	\$301,252	\$137,846	\$101,666	-66%	-66%	-26%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$2,280,839	\$3,193,017	\$2,652,560	\$2,074,485	-9%	-35%	-22%
12510 Culturally Different; Communication Disorders	\$731,800	\$876,497	\$656,665	\$660,404	-10%	-25%	1%
12520 Culturally Different; Compensatory	\$340,693	\$211,757	\$86,671	\$73,014	-79%	-66%	-16%
12610 Learning Disability	\$2,258,451	\$2,820,030	\$1,734,250	\$1,170,891	-48%	-58%	-32%
12810 Special Education Preschool	\$0	\$0	\$301,468	\$512,944	N/A	N/A	70%
12900 Other Special Programs	\$1,268,830	\$5,023,949	\$3,116,796	\$3,224,157	154%	-36%	3%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$515,299	\$576,793	\$258,999	\$204,692	-60%	-65%	-21%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$573,363	\$848,096	\$8,905	\$0	-100%	-100%	-100%
13300 Adult/Continuing Education Programs; Occupational Programs	\$159,527	\$163,713	\$46,613	\$48,808	-69%	-70%	5%
14100 Summer School Programs; Elementary	\$51,853	\$65,924	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$209,467	\$324,525	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$163,960	\$179,321	\$90,150	\$13,669	-92%	-92%	-85%
16200 Preventive Remediation	\$390,584	\$664,588	\$13,164	\$6,913	-98%	-99%	-47%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$52,214	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$1,164,514	\$1,611,576	\$622,477	\$337,608	-71%	-79%	-46%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$319,038	\$55,521	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$2,105,729	\$2,150,803	\$3,292,952	\$2,835,141	35%	32%	-14%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$2,792	\$0	\$182,487	N/A	> 500%	N/A
22210 Library/Media Services; Service Area Direction	\$618,968	\$820,108	\$376,393	\$395,888	-36%	-52%	5%
22220 Library/Media Services; School Library	\$1,888,375	\$2,701,552	\$1,489,747	\$1,379,570	-27%	-49%	-7%
22230 Library/Media Services; Audiovisual	\$127,887	\$251,523	\$33,901	\$7,585	-94%	-97%	-78%
22250 Library/Media Services; Computer Assisted Instruction Services	\$1,848,201	\$336,630	\$103,923	\$58,362	-97%	-83%	-44%
22290 Library/Media Services; Other Educational Media Services	\$38,360	\$25,336	\$0	\$0	-100%	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$285,853	\$359,518	\$818,163	N/A	186%	128%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$216,742	\$77,510	\$0	\$0	-100%	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$2,220,780	\$1,806,286	\$105,612	\$0	-100%	-100%	-100%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$0	N/A	N/A	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Gary Community School Corp (4690)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26497 2007 Account Code - Teachers Retirement Fund	\$3,813,454	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$81,436,297</b>	<b>\$97,040,063</b>	<b>\$65,825,766</b>	<b>\$63,172,384</b>	<b>-22%</b>	<b>-35%</b>	<b>-4%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$219,826	\$274,335	\$244,959	\$349,596	59%	27%	43%
21130 Attendance and Social Work Services; Social Work Services	\$2,453,799	\$3,450,205	\$1,787,557	\$1,455,928	-41%	-58%	-19%
21220 Guidance Services; Counseling Services	\$1,588,464	\$2,205,488	\$1,318,575	\$1,140,530	-28%	-48%	-14%
21310 Health Services; Service Area Direction	\$369,980	\$360,120	\$77,603	\$52,596	-86%	-85%	-32%
21320 Health Services; Medical Services	\$39,618	\$28,958	\$13,841	\$0	-100%	-100%	-100%
21340 Health Services; Nurse Services	\$1,393,269	\$1,992,788	\$1,077,542	\$956,721	-31%	-52%	-11%
21390 Health Services; Other Health Services	\$89,151	\$8,318	\$2,952	\$190	-100%	-98%	-94%
21410 Psychological Services; Service Area Direction	\$43,386	\$45,499	\$127,839	\$155,683	259%	242%	22%
21420 Psychological Testing	\$531,416	\$666,830	\$360,910	\$383,954	-28%	-42%	6%
21530 Speech Pathology and Audiology Services; Audiology Services	\$21,396	\$34,623	\$41,445	\$46,774	119%	35%	13%
21810 Special Education Administration; Service Area Direction	\$235,552	\$263,675	\$235,054	\$176,410	-25%	-33%	-25%
21990 Other Support Services, Students; Other Student Services	\$67,238	\$114,113	\$1,011,842	\$1,122,595	> 500%	> 500%	11%
24100 Office of The Principal	\$6,347,326	\$8,687,595	\$5,200,405	\$5,302,207	-16%	-39%	2%
24900 Other Support Services, School Administration	\$953,872	\$718,946	\$304,251	\$221,423	-77%	-69%	-27%
<b>Student Instructional Support Total</b>	<b>\$14,354,295</b>	<b>\$18,851,493</b>	<b>\$11,804,776</b>	<b>\$11,364,607</b>	<b>-21%</b>	<b>-40%</b>	<b>-4%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$176,421	\$260,855	\$211,964	\$203,448	15%	-22%	-4%
23150 Board of Education; Legal Services	\$408,555	\$606,775	\$385,167	\$341,177	-16%	-44%	-11%
23160 Board of Education; Promotion Expenses	\$14,761	\$7,163	\$1,982	\$2,396	-84%	-67%	21%
23210 Executive Administration; Office of The Superintendent	\$287,549	\$359,980	\$439,503	\$342,068	19%	-5%	-22%
23220 Executive Administration; Community Relations	\$9,685	\$2,069	\$0	\$250	-97%	-88%	N/A
23290 Executive Administration; Other Executive Administration Services	\$648,828	\$865,992	\$350,217	\$237,220	-63%	-73%	-32%
25110 Fiscal Services; Office of The Business Manager	\$730,079	\$776,600	\$488,133	\$474,778	-35%	-39%	-3%
25150 Fiscal Services; Payroll Services	\$291,146	\$387,709	\$311,163	\$370,589	27%	-4%	19%
25160 Fiscal Services; Financial Accounting	\$173,335	\$263,750	\$173,695	\$190,537	10%	-28%	10%
25170 Fiscal Services; Internal Auditing	\$69,994	\$100,505	\$0	\$0	-100%	-100%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$286,880	\$305,802	\$111,766	\$239,998	-16%	-22%	115%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$712,605	\$493,723	\$156,911	\$114,418	-84%	-77%	-27%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$494,259	\$19,863	\$144,138	\$66,809	-86%	236%	-54%
25300 Printing, Publishing, and Duplicating Services	\$142,035	\$163,796	\$92,723	\$83,048	-42%	-49%	-10%
25400 Planning, Research, Development and Evaluation	\$358,818	\$543,498	\$301,195	\$271,863	-24%	-50%	-10%
25600 Public Information Services	\$199,787	\$444,184	\$337,084	\$135,353	-32%	-70%	-60%
25710 Personnel Services; Supervision of Personnel Services	\$184,239	\$143,881	\$124,357	\$139,099	-25%	-3%	12%
25720 Personnel Services; Recruitment and Placement	\$254,770	\$635,975	\$432,764	\$416,125	63%	-35%	-4%
25740 Personnel Services; Noninstructional Personnel Training	\$573,866	\$492,518	\$141,676	-\$107,346	-119%	-122%	-176%
25890 Other Technology Services	\$1,103,391	\$1,379,175	\$562,823	\$838,962	-24%	-39%	49%
25940 Settlements	\$1,048,065	\$671,903	\$83,403	\$63,600	-94%	-91%	-24%
25950 Other Assessments	\$0	\$101,566	\$44,742	\$0	N/A	-100%	-100%
25990 Other Support Services, Central	\$146,978	\$97,168	\$245,977	\$193,797	32%	99%	-21%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$388,568	\$451,466	\$339,225	\$362,279	-7%	-20%	7%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$22,679,211	\$17,343,756	\$11,148,624	\$7,561,234	-67%	-56%	-32%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$241,081	\$291,601	\$290,500	\$17,861	-93%	-94%	-94%
26499 2007 Account Code - Other	\$75,000	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$48,413	\$7,516	\$4,909	\$10,045	-79%	34%	105%
26600 Operation and Maintenance of Plant Services; Security Services	\$1,888,208	\$2,289,886	\$1,307,568	\$1,145,103	-39%	-50%	-12%
26700 Operation and Maintenance of Plant Services; Insurance	\$1,247,053	\$1,334,054	\$1,627,322	\$1,128,327	-10%	-15%	-31%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Gary Community School Corp (4690)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$50,400	\$43,916	\$0	\$0	-100%	-100%	N/A
27010 Student Transportation; Service Area Direction	\$53,949	\$166,651	\$180,225	\$135,228	151%	-19%	-25%
27100 Student Transportation; Vehicle Operation	\$43,013	\$95,100	\$168,837	\$162,316	277%	71%	-4%
27200 Student Transportation; Monitoring Services	\$1,017,722	\$1,183,022	\$777,680	\$769,785	-24%	-35%	-1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$70	\$2,931	\$1,057	\$1,374	> 500%	-53%	30%
27700 Student Transportation; Contracted Transportation Services	\$9,085,431	\$10,497,257	\$6,291,051	\$4,305,779	-53%	-59%	-32%
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$5,000	N/A	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$0	\$3,131,410	\$2,987,381	\$604,670	N/A	-81%	-80%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,713,805	\$2,140,041	\$1,849,078	\$1,698,806	-1%	-21%	-8%
31300 Food Services Operations; Food Delivery	\$31,088	\$47,636	\$41,026	\$9,573	-69%	-80%	-77%
31400 Food Services Operations; Food Purchases	\$2,424,839	\$122,977	\$20,682	\$5,185	-100%	-96%	-75%
31900 Other Food Services	\$32,303	\$28,890	\$9,167	\$6,056	-81%	-79%	-34%
<b>Overhead and Operational Total</b>	<b>\$49,336,198</b>	<b>\$48,302,559</b>	<b>\$32,185,713</b>	<b>\$22,546,814</b>	<b>-54%</b>	<b>-53%</b>	<b>-30%</b>
<b>Nonoperational</b>							
33300 Civic Services	\$291,747	\$326,678	\$232,404	\$208,699	-28%	-36%	-10%
33990 Other Community Services; Other	\$352,301	\$459,277	\$386,427	\$363,107	3%	-21%	-6%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$1,630	\$12,800	\$0	N/A	-100%	-100%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$23,779	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$12,655,919	\$2,505,982	\$671,914	\$612,780	-95%	-76%	-9%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$2,600,376	\$1,839,779	\$1,578,229	N/A	-39%	-14%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$8,144	\$0	\$0	N/A	-100%	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$773,449	\$0	\$0	\$5,010	-99%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$64,802	\$0	\$0	N/A	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$1,046,666	\$2,178,630	\$1,968,500	\$2,710,174	159%	24%	38%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$482,326	\$1,508,108	N/A	N/A	213%
52200 Debt Services; Interest on Debt; Temporary Loans	\$1,144,547	\$606,289	\$188,486	\$44,098	-96%	-93%	-77%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$437,368	\$0	\$0	\$0	-100%	N/A	N/A
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$0	\$49,948	N/A	N/A	N/A
54200 Common School Fund; Principal	\$4,244,460	\$2,471,567	\$1,550,185	\$1,552,477	-63%	-37%	0%
54250 Common School Fund; Interest	\$0	\$366,197	\$719,709	\$801,025	N/A	119%	11%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$600	\$750	N/A	N/A	25%
<b>Nonoperational Total</b>	<b>\$20,946,457</b>	<b>\$11,613,351</b>	<b>\$8,053,130</b>	<b>\$9,434,405</b>	<b>-55%</b>	<b>-19%</b>	<b>17%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$1,914,158	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$7,464,396	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$866,236	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$19,527,489	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,294,288	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$31,066,568</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>